



MEETINGDATE: June 9, 2020
TO: Honorable Mayor and Council Members
FROM: Todd E. Landry, Senior Civil Engineer
SUBJECT: Parcel Charges for Town Special Service Areas (TSSAs) and Permanent Road Divisions (PRDs)

APPROVED BY Jeff Loux
Jeff Loux, Town Manager

RECOMMENDATION: The Town Council conduct a public hearing on Truckee Special Service Areas (TSSAs) and Permanent Road Divisions (PRDs) and adopt Resolution 2020-39 setting assessments for the 2020/2021 fiscal year.

RELATIONSHIP TO EMERGENCY: This agenda item and associated Public Hearing is an annual requirement for the collection and expenditure of special service area funds. Town staff believes it is appropriate to take action on this item during the current COVID-19 emergency because it is required by law (prior to June 30th each year) in order for the Town to be allowed to collect parcel charges which provide a source of non-general fund revenue to the Town.

DISCUSSION: This item has been agendized to receive comments from the Town Council and those affected by special parcel charges within the Town of Truckee to provide direction as to the appropriateness of maintaining, expanding, or eliminating parcel charges in certain areas of Town. Previous direction which staff has received from the Town Council indicated a desire to maintain parcel charges only in areas where they can be reasonably used for enhanced levels of road maintenance activity, or provision of services beyond that which would be provided under Town level-of-service policies that are funded from general revenue sources.

In the early years of the Town's incorporation, there were numerous portions of Town in which property owners paid special assessments on their property taxes to fund snow removal services and/or road maintenance. These included areas such as Olympic Heights, Glenshire, Tahoe Donner, Prosser Woods, and portions of Donner Lake. Over time, the Town Council created policies that funded snow removal services on all publicly maintained streets in Town through general revenue sources. This has had the net effect of eliminating special assessments to fund snow removal services, with the exception of the Cambridge Estates subdivision which currently receives Town snow removal services even though some of the roads in that subdivision have not yet been accepted by the Town.

The Town has maintained special assessments in the Tahoe Donner and Glenshire subdivisions for the purpose of funding enhanced levels of road maintenance, trail construction in or adjacent to the subdivisions, enhanced snow berm removal, transit services, and on-street parking improvements that provide direct benefit to Tahoe Donner residents.

Tahoe Donner (TSSA 1) Assessment

On March 19, 2020, Town staff sent a letter providing updated TSSA 1 fund information to the Tahoe Donner Association (TOA) for inclusion on their April 25, 2020 Board Meeting agenda. The letter informed the TOA of Town staffs intention to recommend that the parcel charge in Tahoe Donner be continued at its current level and that the TSSA 1 dollars be used to continue work on the enhanced pavement maintenance of Tahoe Donner roadways, a parking improvement feasibility study along DPR near the Tahoe Donner Beach Club Marina, initiate design work on the Pioneer Trail & Bridge Street Extension project, continue brushing and chipping work to remove vegetation along Tahoe Donner roadways, emergency evacuation planning, and to fund a Tahoe Donner drainage maintenance project (planning in 20/21 and implementation in 21/22) that would maintain and evaluate the various cross country drainage courses throughout Tahoe Donner. A copy of that letter is attached as **Attachment A**.

On May 6, 2020 Town staff received a response letter from the Tahoe Donner Association and it is attached to this report as **Attachment B**. The letter states that the Tahoe Donner Board supports using funds in the budgets for the following projects:

- Emergency Preparedness and Evacuation - The Tahoe Donner Association Board has requested that:
 - 1) The Town prioritize the design of Pioneer Trail and Bridge Street Extension project using TSSA 1 and AB 1600 traffic impact fee funds and believes this road is critical for egress from Tahoe Donner in the event of a wildfire. The Board has also requested the Town Council and other entities re-evaluate the use of the Trout Creek Trail and other private dirt roads as possible emergency evacuation routes and supports the use of TSSA 1 funds in securing the use of these routes;
 - 2) The Town continue using TSSA 1 funds for specific projects to enhance emergency access tools such as sirens and evacuation signs;
 - 3) No TSSA 1 funds be used for emergency evacuation planning and the Board believes general fund monies should be used for this;
 - 4) TSSA 1 funds continue to be used for brush and tree removal along roadways in Tahoe Donner; and
 - 5) No TSSA 1 funds be used for drainage maintenance projects so that funds can be used for higher priority projects related to emergency evacuation.

- Donner Lake/DPR Parking Study- The TOA Board does not support the use of any TSSA 1 funds to pay for further study or project construction. Without the participation of the California State Parks to provide additional land for parking or to provide changes to their existing parking operations, it is the Board's opinion that there is no solution that both increases safety and parking capacity in the area. If further study of improvements are made, the Board supports TSSA1 funds only be used for the approximately 30% of shoulder parkers surveyed to be using the Tahoe Donner Beach Marina.
- Transportation/Transit - Last fiscal year (2019/2020) the TOA Board was **not** in favor of revising language to include transit expenditures as an eligible use of TSSA 1 funds. However, at last year's public hearing the Town Council voted to approve transit services as an eligible use of TSSA 1 funds for FY 2019/2020.

In this year's letter, the TOA Board was again **not** in favor of including transit expenditures as an eligible use of TSSA 1 funds. Town staff is also recommending transit services **not** be included as an eligible use for FY 2020/2021. If there was a desire to enhance transit services in Tahoe Donner, the approximate \$596,000 in eligible TSSA 1 funds collected last year would be more than adequate to fund an initial transit project. In future years the Town Council could again add transit service as an allowable use to fund ongoing transit operations.

- Enhanced Roadway Maintenance - While not specifically addressed in this year's TOA letter, Town staff has inferred from discussions with TOA staff that the TOA Board supports the continued use of TSSA 1 funds to provide enhanced road maintenance service levels within the TSSA 1 boundaries.

The Tahoe Donner Association Board's recommendations on specific project implementation and prioritization will be considered in the development of the Town's full 20/21 Fiscal Year budget, the process for which is anticipated to begin this month. Town staff is recommending maintaining the TSSA 1 parcel charge at its current level and supports the funds continuing to be eligible for their current allowable uses, except for transit service which is recommended to be removed as an allowable use in FY20/21.

Glenshire (TSSA 5) Assessment

Town staff sent the Glenshire Devonshire Residents Association (GORA) staff a letter dated March 19, 2020 (attached to this report as **Attachment C**) to discuss the continued planned use of TSSA 5 funds. While GORA staff did not formally respond to the Town's letter, Town staff reached out to GORA staff prior to the completion this report and the GORA expressed interest in continuing to use the TSSA 5 funds for enhanced roadway maintenance (including drainage projects), trail related projects in or adjacent to the subdivision, and transit services. Specifically, the GORA requested the TSSA5 funds continue to be used for enhanced pavement maintenance, drainage improvements, and has requested the Town initiate a brush and vegetation removal project along Glenshire/Devonshire roadways, similar to the one the Town is currently undertaking in Tahoe Donner.

Town-Wide Parcel Charge Recommendations:

Based upon the staff recommendation, the following would be the resulting parcel charges in the Town of Truckee:

Zero in the following areas in the FY 2019/2020 fiscal year:

- 1. TSSA 2 - Olympic Heights
- 2. TSSA 3 - Biltz Tract
- 3. TSSA4- Portion of Biltz Tract
- 4. TSSA 6 - Martis Valley Estates
- 5. TSSA 7 - Ponderosa Palisades Unit 4
- 6. TSSA 8 - Donner View
- 7. TSSA 9, Zone 3 - Donner Lake Woods,
- 8. Donner Terrace PRO

This also means that there would be no levels of enhanced service in these areas.

Parcel Charges would be maintained at current levels as per the **engineer's report** that is attached to this staff report as **Attachment D** in the following areas:

- 1. TSSA 1 -- Tahoe Donner
- 2. TSSA 5 -- Glenshire/Devonshire

It is recommended that the Truckee Town Council adopt Resolution 2020-39 (attached to this report as **Attachment E**) that confirms the Town's parcel charges and directs the Nevada County Auditor to collect these charges.

FISCAL IMPACT: Maintaining the Glenshire and Tahoe Donner Parcel Charges would result in approximately \$596,985 annually for enhanced road maintenance, parking and trail projects, and transit in Tahoe Donner, and \$179,536 annually for enhanced road maintenance, trail projects, and transit in Glenshire.

PUBLIC COMMUNICATIONS: Attached correspondence with Tahoe Donner Association. Additionally, this meeting was legally noticed as a public hearing.

ATTACHMENTS:

- Attachment A** March 19, 2020 letter from Town staff to the Tahoe Donner Association
- Attachment B** May 6, 2020 response letter from the Tahoe Donner Association to Truckee
- Attachment C** March 19, 2020 letter from Town staff to the Glenshire Association
- Attachment D** Engineer's report recommending Parcel Charges for Service in Town Special Service Areas
- Attachment E** Resolution 2020-39 setting TSSA and PRO parcel charges

Town Council

David Po/ivy , Mayor

Anna Klovstad. Vice Mayor

Jessica Abrams, Council Member

David Tirman, Council Member

Tony Commendatore, Council Member



Department Heads

Jeff Loux, Town Manager

Andy Morris, Town Attorney

Robert Leftwich, Chief of Police

Kim Szczurek, Administrative Services Director

Judy Price, Communications Director/Town Clerk

Daniel Wilkins, Public Works Director/Town Engineer

Denyse Nishimori, Community Development Director

March 19, 2020

Annie Rosenfeld Director of Risk Management and Real Property
Tahoe Donner Association
11509 Northwoods Blvd
Truckee, CA 96161

RE: Truckee Special Service Area 1 Funds

Dear Ms. Rosenfeld,

The purpose of this letter is to provide the Tahoe Donner Association (TOA) with updated information regarding Truckee Special Service Area 1 (TSSA 1) funds. Please note that the information presented in this letter is preliminary based upon the Town's Fiscal Year (FY) 20/21 administrative draft budget, which has not been reviewed by the Town Council and is subject to change.

TSSA 1 Background

Properties within the Tahoe Donner subdivision are contained within TSSA 1. An existing annual assessment amount of \$95.00 per improved lot and \$70.00 per unimproved lot on properties within TSSA 1 results in approximately \$595,000 per year of revenue to the special assessment fund. All funds are maintained in an individual account, which bears interest, and whose use is limited to the purpose for which the funds were collected. Allowable uses of the parcel charge include roadway and drainage maintenance and improvement; trail development and construction within and/or serving the TSSA 1 service area; enhanced snow removal; and parking improvements in the Town right-of-way which provide direct benefit to the residents of the TSSA 1 service area and are open to the general public. Parking improvements may be located outside of the TSSA 1 service area boundaries so long as they meet the previous criteria.

TSSA 1 Expenditures in Fiscal Year 19/20

In FY 19/20, TSSA 1 funds were or are anticipated to be used to fund a portion of the 2018 Paving and Drainage Project; work on the Donner Lake/Donner Pass Road Parking Improvement Feasibility Analysis; the Tahoe Donner Roadways Brushing and Chipping Project; Nevada County administrative fees; and professional financial services. A summary of estimated actual TSSA 1 expenditures for FY 19/20 is provided in **Table A** below (based upon the draft FY 20/21 budget). The Donner Lake/Donner Pass Road Parking Improvement Feasibility Analysis and the Tahoe Donner Roadways Brushing and Chipping Project are described in more detail below. It is estimated that the TSSA 1 fund balance will be approximately \$6,200,000 at the conclusion of FY 19/20.

Table A: TSSA 1 Expenditures in FY 19/20

	FY 19/20	
	Estimated	Actual Expenditures
Slurry Seal	TSSA 1	Total (all funding sources)
2018 Paving & Drainage Project (C1802)	\$110,250	\$117,794
Donner Lake/Donner Pass Road Parking Improvement Feasibility Analysis (C1823)	\$15,000	\$15,000
Tahoe Donner Roadways Brushing and Chipping Project (C2008)	\$700,000	\$700,000
Administrative and Professional Fees	\$9,950	\$9,950
Total	\$835,200	\$842,741

Ongoing Uses of TSSA 1 Fund

TSSA 1 funds are currently being used for three primary purposes:

1. **Improved Maintenance on Tahoe Donner Roadways:** Consistent with the Town's Pavement Maintenance Program, the TSSA 1 funds have been used to slurry seal the Tahoe Donner roadways on a three year interval, as opposed to the five year interval that is applied to local roads in other portions of Town. Paving on local roads occurs more frequently as well (on an approximate 20-year interval as opposed to a 30-year interval). Finally, the funds are used to overlay the Northwoods Boulevard loop (a TSSA Major Collector Road) on an 8-year cycle as opposed to the 15-year cycle applied to other collector roads in Town.
2. **Reserve Funding for Future Slurry Seals and Overlays:** The funds establish a reserve fund to allow future pavement overlays and slurry seals within Tahoe Donner to occur more frequently than on local roads in other areas of the Town.
3. **Special Projects:** The funds are also used for special projects such as on-street parking improvements, roadway and drainage maintenance, and trails projects.

The Town did not pursue a slurry seal project last year because the bids came in almost twice the amount that had been received two years earlier. Over the winter, the Town Engineering Division evaluated increased slurry seal prices to develop cost-benefit analyses for pavement maintenance programs that include 1) paving and slurry seals and 2) only paving. From this analysis it was determined that the slurry seal program no longer provides the most cost effective pavement maintenance treatment. Therefore, at this time, Town staff is recommending to the Town Council that the slurry seal projects be suspended in the future.

2018 Pavement Maintenance Program

Under the 2018 Pavement Maintenance Program, TSSA 1's annualized funding share of the paving and slurry seal cost would be approximately \$541,000 per year, while Measure V and/or the General Fund would fund approximately \$3.6 million annually. The Pavement

Maintenance Program indicates an annual paving cost of \$3,318,000 per year, \$349,000 of which would be funded with TSSA 1 funds and an annual slurry seal cost of \$963,000, \$192,000 of which would be funded with TSSA 1. If slurry seals continue to be suspended without increased paving frequency, the average conditions of roadways will reduce but it would increase the amount of funding that is available annually for other TSSA 1-funded projects. If there is a desire to continue the slurry seal program in Tahoe Donner, this can occur but will require some combination of reduced frequency and increased TSSA 1 funding share.

Other Special Projects

In addition to the continuation of the Pavement Maintenance Program, staff has recommended the inclusion of the following projects in the FY 20/21 budget using TSSA 1 funds.

1. **Donner Lake/Donner Pass Road Parking Improvement Feasibility Analysis.**

Currently parking associated with the Tahoe Donner Beach Club Marina occurs along Donner Pass Road adjacent to the Tahoe Donner Beach Club and Donner Memorial State Park. During busy summer days, the parking results in traffic congestion and inhibits flow of vehicles, pedestrians, and bicyclists. This project includes preparation of a parking demand analysis and parking improvement feasibility study for parking improvements along Donner Pass Road adjacent to the Tahoe Donner Beach Club Marina and Donner Memorial State Park. Improvements would potentially improve parking, circulation, and pedestrian and bicycle safety along the Donner Pass Road Corridor.

The parking improvement feasibility study was initiated in FY 18/19 and work slowed in 19/20 as Town staff worked with California State Parks and Tahoe Donner Association staff to determine what solutions might be supported. Staff is recommending that the FY 20/21 budget include \$100,000 in TSSA 1 funds to complete the parking demand analysis and improvement feasibility study, as well as develop designs if a project is selected to move forward. Staff is also recommending the inclusion of \$1,000,000 in TSSA 1 in FY 21/22 to implement any improvements that are determined to be warranted. Note, however, TSSA 1 funds are only eligible for expenditure for improvements that are entirely contained in the Town right of way.

In order to finalize the parking study, Town staff is soliciting feedback from key stakeholders. As such, Town staff is prepared to present information regarding the parking study analysis and potential alternatives at the upcoming March 28, 2020 TOA Board meeting.

2. **Pioneer Trail & Bridge Street Extension.** This project is identified as a future improvement in the Town of Truckee General Plan and includes construction of a new access road linking Tahoe Donner to SR 89 north/SR 267 via an extension of Pioneer Trail as well as a connection to Downtown Truckee via a Bridge Street extension using the Trout Creek 1-80 underpass. The project would provide a third access to and from Tahoe Donner, reduce congestion on Donner Pass Road, and support development. The project is included in the Town of Truckee's Traffic Impact Fee program but is anticipated to cost \$22,600,000 to design and construct.

The Town of Truckee's Traffic Impact Fee (TIF) Program provides a rational and equitable basis on which to fund the expansion of roadway facilities necessary to

mitigate the effects of land development on the Town transportation network. Under the program, new development projects mitigate their contribution to the total impact on the road system through the payment of fees which are based on the amount of traffic and associated impact generated by those development projects.

The Traffic Impact Fee Program does not currently have the fund balance required to progress the Pioneer Trail and Bridge Street Extension project. However, Town staff believes the use of TSSA 1 funds would help to justify initiating the planning and design of the project, which would otherwise be delayed until a more substantial TIF Program fund balance was available. Therefore, Town staff is recommending \$800,000 in Traffic Impact Fee funds and \$800,000 in TSSA 1 funds over three years (FY 20/21, FY 21/22, and FY 22/23) to fund environmental permitting, right of way, and design for the project. Staff anticipates the first phase of the design will include 30 percent designs and cost estimates as well as an evaluation of funding strategies which might allow construction to occur in advance of the Traffic Impact Fee fund balance reaching a fund balance equal to the total construction cost (estimated to be \$21,000,000).

3. **Emergency Evacuation Planning.** This project includes emergency evacuation planning, including an evaluation of evacuation routes and estimated time to evacuate residential areas under various scenarios such as time of year and time of day. This study will inform the Police Department and other local and regional agencies involved in emergency services to develop evacuation plans and to enhance our Emergency Operations Plan that was last updated in 2011. Staff is recommending \$125,000 in funding for this effort in FY 20/21, \$50,000 of which would be funded with TSSA 1 funds.
4. **Tahoe Donner Roadways Brushing and Chipping Project.** Project would consist of vegetation removal and chipping along roadways in Tahoe Donner using TSSA 1 Funds. The removal of vegetation along the roadways will reduce the potential for root damage but will improve visibility of signs, maintenance of clear zones, winter road maintenance/snow removal, and defensible space. The Truckee Town Council recently approved \$1,000,000 in TSSA 1 funding for this project. The draft budget assumes the expenditure of \$700,000 in TSSA 1 funding in FY 19/20 and \$300,000 in FY 20/21 to hire a contractor or contractors to conduct the work.
5. **Tahoe Donner Drainage Maintenance Project.** This project will maintain various cross country drainage courses throughout Tahoe Donner in order to preserve property and improve water quality. The project also includes an evaluation of existing drainage courses, identification of existing easements, and establishment of maintenance responsibility for various drainage courses through Tahoe Donner. Staff is recommending \$30,000 in TSSA 1 funds in FY 20/21 (for initial planning) and \$500,000 in FY 21/22 (for implementation) to fund this project.

The current staff budget recommendations are summarized in **Table B** below.

Existing TSSA 1 Fund Balance for Allowable Uses

There are adequate reserves within the TSSA 1 fund to pursue the projects mentioned above concurrent with the provision of the enhanced roadway maintenance. Furthermore, over the next five years the TSSA 1 fund balance is expected to remain at or above \$4 million.

Table B: Draft 6-Year TSSA 1 Fund Planned Expenditures (from admin draft budget)								
	DESCRIPTION	FY 19/20 ESTIMATED ACTUAL	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FUNDING TOTAL
C1503	Pioneer Trail & Bridge Street Extension	\$0	\$300,000	\$250,000	\$250,000	\$0	\$0	\$800,000
C1802	2018 Paving & Drainage Project	\$110,250	\$0	\$0	\$0	\$0	\$0	\$110,250
C1823	Donner Lake/Donner Pass Road Parking Improvement	\$15,000	\$100,000	\$1,000,000	\$0	\$0	\$0	\$1,115,000
C1913	Emergency Evacuation Planning	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
C2002	2020 Paving & Drainage Project	\$0	\$916,000	\$0	\$0	\$0	\$0	\$916,000
C2004	Tahoe Donner Drainage Maintenance Project	\$0	\$30,000	\$500,000	\$0	\$0	\$0	\$530,000
CXXX3	Tahoe Donner Roadways Brushina and Chiooina Project	\$700,000	\$300,000	\$0	\$0	\$0	\$0	\$1,000,000
C2302	2023 Paving & Drainage Project	\$0	\$0	\$0	\$0	\$639,000	\$0	\$639,000
C2402	2024 Paving & Drainage Project	\$0	\$0	\$0	\$0	\$0	\$639,000	\$639,000
Total		\$825,250	\$1,696,000	\$1,750,000	\$250,000	\$639,000	\$639,000	\$5,799,250

Potential Additional Uses of TSSA 1 Funds

Any change to the use of TSSA 1 funds requires Truckee Town Council approval. In 2017, 2018, and 2019, the Town identified expanded transit service to the Tahoe Donner subdivision as another potential use of TSSA 1 and the TOA Board indicated they were not supportive of the use of TSSA 1 funds for this purpose. With this letter, the Town is again requesting that TOA reconsider whether they would support the use of TSSA 1 funds for enhanced transit service for the TSSA 1 service area. While transit is not currently an allowable use of TSSA 1 Funds, transit service to the Tahoe Donner area could be improved in the near term if transit became an allowable use. The availability of matching funds impact the prioritization of areas to receive additional service and making transit an allowable use of TSSA 1 funds would provide a source for such matching funds.

Conclusion

The Town intends to conduct the TSSA 1 annual hearing (parcel charge public hearing) at either the first or second Council meeting in May, at which time Town Council will establish the annual assessment amounts and allowable uses of the TSSA 1 funds. At this point, it would be Town staff's intention to recommend that the TSSA 1 assessments remain at \$95 per improved lot, and \$70 per unimproved lot, and to expand potential future uses of TSSA 1 funds to include enhanced transit services. Please note that the recommendation to expand the allowable uses of the TSSA 1 funds would not require or commit those funds to be used for those expanded services, but rather would create the flexibility for those funds to be used for those services should they be prioritized at a future date,

The current staff budget recommendations are summarized in **Table B**. Town staff Will be refin ing the 5-year Capital Improvement Program (GIP) budget based upon direction received at an March 30, 2020 initial budget review meeting. The Town Council will review the budget again at the May 11, 2020 Town Council Budget workshops. If there are additional projects that TOA would like the Town to consider funding with TSSA1 funds, please let us know.

Thank you for your time in reviewing this information, and we welcome input from TOA on the above information. Please do not hesitate to contact me should you have any questions.

Sincerely,



Becky Bucar
Engineering Manager
Town of Truckee



May 6, 2020

Town Council
Town of Truckee
10183 Truckee Airport Road
Truckee, California 96161

Re: TSSA-1 Funds Annual Discussion

Dear Honorable Council Members:

This letter confirms Tahoe Donner's receipt of Town of Truckee Engineering Manager Becky Bucar's, March 19, 2020 letter summarizing the Town's proposed use of TSSA-1 funds over the 2019/2020 fiscal year and providing recommendations for budget planning for 2020/2021. This letter also provides the Tahoe Donner Board of Directors' consensus on the Town's recommendations for use of TSSA-1 funds in 2020/2021 and other feedback requested by the Town of Truckee staff.

On April 25, 2020, the Board of Directors received an excellent presentation by Ms. Bucar on the TSSA-1 funds and the Donner Pass Road Parking Study project.

The Board has priorities they would like to see the Town Council consider for immediate and short-term (3-5 year) funding. The following requests result from the Board's priority for emergency preparedness and evacuation, followed by roadway maintenance and safety, and traffic flow.

Emergency Preparedness and Evacuation

Emergency preparedness and increasing the number of Tahoe Donner evacuation routes is of the utmost concern to the Board. The Board supports the Town staffs recommendation to utilize equal portions of TSSA-1 and AB1600 funds to plan and design the third access road identified as the Pioneer Street portion of the Pioneer/Bridge Street to Northwoods Blvd extension. The Board believes a third access road is critical for egress from Tahoe Donner in the event of a wildfire. The Board also urges the council to expedite this project by using other Town funds to meet the public safety needs of our community which constitutes over sixty percent of the homes in Truckee.

The Board is also requesting the Town Council and appropriate other entities reevaluate the use of the Trout Creek Trail as an evacuation route as well investigate and work towards securing the use of private dirt roads that would serve as emergency evacuation routes out of Tahoe Donner. The Board supports the use of TSSA-1 funds to increase the number of emergency egress routes for Tahoe Donner.





The Board also supports the use of TSSA-1 funds for Tahoe Donner-specific projects to enhance emergency evacuation tools, such as sirens and evacuation signs.

Regarding the proposed use of TSSA-1 funds for Town emergency evacuation planning, the Board believes that general fund monies should be used for that purpose, just as those funds are used for other Town neighborhoods.

The Board supports the use of TSSA-1 funds for brush and tree removal along roadways in Tahoe Donner.

Drainage Maintenance Project

The Board appreciates the Town's desire to evaluate the drainages in Tahoe Donner but prefers that the limited TSSA-1 funds be used for the higher priority projects related to emergency evacuation.

Donner Lake/Donner Pass Road Parking Study

The Donner Pass Road Traffic Study contains valuable information and the Board appreciates the work of Town staff on the issue. We now all have a deeper understanding of the challenges posed by the parking and usage of the area.

The study makes clear that California State Parks' participation is essential to solve the problem of shoulder parking along Donner Pass Road near the Donner Lake State Park and the Tahoe Donner Marina. The proposed solution would reduce parking along the shoulder by 43%. Without the use of additional land for parking or a change in State Parks' operations, it appears there is no solution that both increases safety and parking in the area.

Further, the survey of the people parking on the shoulder raises the issue of who should fund any of such a project. Until discussions with State Parks are begun and all parties collaboratively work on a solution, Tahoe Donner does not support the use of any TSSA-1 funds to pay for further study or project construction. Moreover, the survey shows that only 30% of the shoulder parkers are visiting the Tahoe Donner Marina. It is the opinion of the Board that TSSA-1 funds should only be used in proportion to the impact caused by Tahoe Donner, not to fund the entire cost of additional study and project construction.

Transportation

The Board continues to believe that the TSSA-1 funds language should not be revised to include funding for transit projects. The Board asks the council to consider unconventional and innovative methods of transit to accomplish the goals of the transportation plan rather than changing the restricted uses of the TSSA-1 funds to achieve Town transportation goals.





Thank you for your efforts to continue to engage the Board and secure its perspective on this matter. This correspondence is expected to be included as information in the Town Council's deliberation on TSSA-1's 2020/20201year. Please contact me should you have any questions.

Sincerely,

CHARLES WU
President

Cc: Town of Truckee Town Engineering Staff



Town Council

David Polivy, Mayor

Anna Klovstad, Vice Mayor

Jessica Abrams, Council Member

David Tirman, Council Member

Tony Commendatore, Council Member



Department Heads

Jeff Loux, Town Manager

Andy Morris, Town Attorney

Robert Leftwich, Chief of Police

Kim Szczurek, Administrative Services Director

Judy Price, Communications Director/Town Clerk

Daniel Wilkins, Public Works Director/Town Engineer

Denyse Nishimori, Community Development Director

March 19, 2020

Lori Kelley, Operations Manager
Dan Turner, Facilities Manager
Glenshire Devonshire Residents Association
15726 Glenshire Drive
Truckee, CA 96161

RE: Truckee Special Service Area 5 Funds

Dear Ms. Kelley and Mr. Turner,

The purpose of this letter is to provide the Glenshire Devonshire Residents Association (GORA) with updated information regarding Truckee Special Service Area 5 (TSSA 5) funds. Please note that the information presented in this letter is preliminary based upon the Town's Fiscal Year (FY) 20/21 administrative draft budget, which has not been reviewed by the Town Council and is subject to change.

TSSA 5 Background

Properties within the Glenshire/Devonshire subdivision are contained within TSSA 5. There is an existing annual assessment amount of \$115.00 per improved lot and \$23.00 per unimproved lot on properties within TSSA 5, with the exception of \$176.00 per improved lot and \$84.00 per unimproved lot in Cambridge Estates. This results in approximately \$179,000 per year of revenue to the special assessment fund. All funds are maintained in an individual account, which bears interest, and whose use is limited to the purpose for which the funds were collected. Allowable uses of the parcel charge include roadway and drainage maintenance and improvement; trail development and construction; and transit service. It is estimated that the TSSA 5 fund balance will be approximately \$560,000 at the conclusion of FY 19/20.

Ongoing Uses of TSSA 5 Funds

In recent years, TSSA 5 funds have been used for three primary purposes:

1. **Improved Maintenance on Glenshire Roadways:** Consistent with the Town's Pavement Maintenance Program, the TSSA 5 funds have historically been used to slurry seal the Glenshire roadways on a three year interval, as opposed to the five year interval that is applied to local roads in other portions of Town. Paving on local roads occurs more frequently as well (on an approximate 25-year interval as opposed to a 30-year interval). Finally, the funds are used to overlay the Glenshire Drive and

Dorchester Drive loop (a TSSA Major Collector Road) on an 8-year cycle as opposed to the 15-year cycle applied to other collector roads in Town.

2. **Reserve Funding for Future Slurry Seals and Overlays:** The funds establish a reserve fund to allow future pavement overlays and slurry seals within Glenshire to occur more frequently than on local roads in other areas of the Town.
3. **Special Projects:** The funds are also used for special projects such as trail projects if surplus funding is available.

The Town did not pursue a slurry seal project last year because the bids came in almost twice the amount that had been received two years earlier. Over the winter, the Town Engineering Division evaluated increased slurry seal prices to develop cost-benefit analyses for pavement maintenance programs that include 1) paving and slurry seals and 2) only paving. From this analysis it was determined that the slurry seal program no longer provides the most cost effective pavement maintenance treatment. Therefore, at this time, Town staff is recommending to the Town Council that the slurry seal projects be suspended in the future.

Under the 2018 Pavement Maintenance Program, TSSA 5's annualized funding share of the paving and slurry seal cost would be approximately \$171,000 per year, while Measure V and/or the General Fund would fund approximately \$3.6 million annually. The Pavement Maintenance Program indicates an annual paving cost of \$3,318,000 per year, \$111,000 of which would be funded with TSSA 5 funds and an annual slurry seal cost of \$963,000, \$60,000 of which would be funded with TSSA 5. If slurry seals continue to be suspended without increased paving frequency, the average conditions of roadways will reduce but it would increase the amount of funding that is available annually for other TSSA 5-funded projects, such as brush removal, transit, or trails. If there is a desire to continue the slurry seal program in Glenshire, this can occur but will require some combination of reduced frequency and increased TSSA 5 funding share.

Proposed Budget

As shown in the attached table, the Town proposes to spend TSSA 5 funds on the following projects in the next five fiscal years:

CIP#	DESCRIPTION	FY 19/20 ESTIMATED ACTUAL	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FUNDING TOTAL
C0703	Truckee River Trail Phase 3	\$2,000	\$0	\$0	\$0	\$0	\$0	\$2,000
C1901	2019 Slurry Seal Project	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C1913	Emergency Evacuation Planning	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
C2002	2020 Paving & Drainage Project	\$0	\$157,000	\$0	\$0	\$0	\$0	\$157,000
C2302	2023 Paving & Drainage Project	\$0	\$0	\$0	\$0	\$53,500	\$0	\$53,500
C2402	2024 Paving & Drainage Project	\$0	\$0	\$0	\$0	\$0	\$53,500	\$53,500
TOTAL		\$2,000	\$182,000	\$0	\$0	\$53,500	\$53,500	\$291,000

Below is a description of the projects identified in the table above.

- **Truckee River Trail Phase 3** - Construction of Phase 3A was completed in 2010 and construction of Phase 3B was completed in 2014. The funding shown in Fiscal Year 19/20 was for vegetation monitoring associated with Phase 3B construction.
- **Emergency Evacuation Planning** - This study will inform the Police Department and other local and regional agencies involved in emergency services to develop evacuation plans and to enhance our Emergency Operations Plan that was last updated in 2011.
- **2020, 2023, and 2024 Paving and Drainage Projects** - These projects include annual paving of selected roads based upon the 2018 Pavement Management Program (PMP). Prior to the development of final paving plans, field observations will be used in conjunction with the PMP to determine which roads will ultimately be paved.

Based on the current expenditure estimates, the Town anticipates a TSSA 5 fund balance of over \$1,000,000 by the end of Fiscal Year 2024/2025.

Conclusion

The Town intends to conduct the TSSA 5 annual hearing (parcel charge public hearing) at either the first or second Council meeting in May, at which time Town Council will establish the annual assessment amounts and allowable uses of the TSSA 5 funds. At this point, it would be Town staffs intention to recommend that the TSSA 5 assessments remain at their current levels.

The current staff budget recommendations are detailed in the attached **Table B**. Town staff will be refining the 5-year Capital Improvement Program (CIP) budget based upon direction received at a March 30, 2020 initial budget review meeting. The Town Council will review the budget again at the May 11, 2020 Town Council Budget workshops. If there are additional projects that the GORA would like the Town to consider funding with TSSA 5 funds, please let us know.

Thank you for your time in reviewing this information, and we welcome input from the GORA on the above information. Please do not hesitate to contact me should you have any questions.

Sincerely,



Becky Bucar
Engineering Manager
Town- of Truckee

**REPORT RECOMMENDING PARCEL CHARGES FOR SERVICE IN
TOWN SPECIAL SERVICE AREAS FOR 2020/2021**

By: Todd E. Landry, Senior Civil Engineer

Town Special Service Area 1- Tahoe Donner

In 1985 the Tahoe Donner Association negotiated with the Nevada County Board of Supervisors to expand the use of County Service Area Parcel Charges to include road maintenance. Prior to that time, the TSSA was used to fund snow removal only. The basis of TSSA 1 is Nevada County Resolution 85-139. The initial service of providing a Pavement Management Study and recommendation was completed and submitted to the Board of Directors of the Tahoe Donner Association and a major resurfacing project was completed in the summer of 1990. There were several resurfacing projects in 1991 and 1992, and the Town continued the road maintenance projects in 1993, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 and is planning work for 2020.

During fiscal year 2010/2011, the Town Council approved the inclusion of trail construction and parking improvements within or serving the TSSA 1 service area as an eligible use of TSSA 1 funds. In fiscal year 2017/2018, the Town Council identified enhanced snow removal service (to remove benches) as an additional eligible use of TSSA 1 funds. Last fiscal year (2019/2020), the design and construction of the Pioneer Trail/Bridge Street Extension Project and enhanced transit services were identified as eligible uses of TSSA I funds. This fiscal year (2020/2021), no additional eligible uses are being proposed, however staff is recommending transit services be removed as an allowable use as this use is not supported by the Tahoe Donner Association and the funds collected last fiscal (when it was an eligible use) would be adequate to fund an initial transit project should one be identified. In future years the Town Council could add transit service as an allowable use to fund ongoing operating expenses if needed.

Town staff is recommending that the allowable uses of the parcel charge be identified as roadway and drainage maintenance and improvements within and/or serving the TSSA 1 service area, trail development and construction within and/or serving the TSSA 1 service area, enhanced snow removal, design and construction of the Pioneer Trail/Bridge Street Extension Project, and parking improvements in the Town right-of-way which provide direct benefit to the residents of the TSSA 1 service area, and which are open to the general public. Parking improvements may be located outside of the TSSA 1 service area boundaries so long as they meet the previous criteria.

The parcel charge amount was last adjusted in 1992 when the Board of Supervisors adopted Resolution 92-441 and set a public hearing adopting a parcel charge of \$70.00 for land only and \$95.00 for land/improvement. Town staff is recommending that the parcel charge for Fiscal Year 2020/2021 be maintained at those levels.

<u>Parcel Charges Per Parcel</u>	<u>Roadway, Drainage , Parking Improvements, Snow Removal & Trails</u>	<u>Revenue Projection</u>
Land Only (642 parcels est.)	\$ 70	\$44,940
Land/Improvements(5,811 parcels est.)	\$ 95	<u>\$552,045</u>
		\$596,985

TSSA-1 TAHOE DONNER BUDGET		
	2019/2020	2020/2021
July 1, Balance	\$5,057,504	\$4,915,808
Enhanced Road Maintenance	(-) \$110,250	\$0
Emergency Evacuation Planning	\$0	(-) \$50,000
Drainage Maintenance Project	\$0	\$30,000
Pioneer Trail/Bridge St. Extension	\$0	(-) \$300,000
DPR Tahoe Donner Beach Club Marina Parking Improvements	(-) \$15,000	(-) \$100,000
Nevada County Administrative Charge/Audit Fees	(-) \$3,431	(-) \$3,450
Brushing and Chipping Project	(-) \$400,000	(-) \$600,000
Parcel Charges	\$596,985	\$596,985
Interest	\$90,000	\$73,737
Estimated June 30 Balance	\$5,215,808	\$4,803,080

Town Special Service Area 2 - Olympic Heights

This Service Area was formed by Nevada County Resolution 72-361 to provide snow removal on 1.09 miles of former County Maintained Road. This is considered a low snowfall area. It is recommended that the parcel charge be set at \$0 for this TSSA area for the 2020/2021 fiscal year due to the fact that the general fund is currently funding all snow removal services within the Town of Truckee.

Town Special Service Area 3 - Biltz Tract

This Service Area was formed by Nevada County Resolution 73-34 to provide snow removal on 0.21 miles of former non-County maintained Road. It is recommended that the parcel charge be set at \$0 for this TSSA area for the 2020/2021 fiscal year due to the fact that the general fund is currently funding all snow removal services within the Town of Truckee.

Town Special Service Area 4 - Portion of Biltz Tract

This Service Area was formed by Nevada County Resolution 80-158 to provide *road maintenance and snow removal* on 0.57 miles of former Nevada County non-County maintained Roadway. The formation was part of the Truckee Sanitary District, Assessment District 5. It is recommended that the parcel charge be set at \$0 for this TSSA area for the 2020/2021 fiscal year due to the fact that the general fund is currently funding snow removal activities.

Town Special Service Area 5 - Glenshire/Devonshire and The Meadows

This Service Area was formed by Nevada County Resolution 78-431 to provide snow removal on approximately 20 miles of former County Maintained Roadway within the Glenshire/Devonshire area. This is considered a low snowfall area. The service area now consists of the following zones: Zone 1 - Glenshire/Devonshire; Zone 2 - The Meadows and Kent Drive Area; Zone 3 - Cambridge Estates.

All zones are served by the roadway systems through Zone 1 and therefore all zones previously funded a proportionate share of the Zone I snow removal costs. Since snow removal on public streets is now being funded by the general fund, this proportionate share is no longer necessary. On November 5, 2005, the Glenshire/Devonshire Homeowner's Association submitted a letter to

the Town requesting that the Town consider making trails construction within the Glenshire Subdivision an allowable use of future TSSA monies. The Town Council agreed that this was an appropriate use of TSSA funds as a part of the annual public hearing process which was conducted during the public hearing to set the 2006/2007 fiscal year parcel charges. At the public hearing to set the 2015/2016 fiscal year parcel charges, the Town Council agreed that using TSSA 5 monies for funding trailhead construction (based on a request by Glenshire/Devonshire Homeowner's Association) was also an allowable use of future TSSA monies. Last fiscal year (2019/2020) the Glenshire/Devonshire Homeowner's Association requested that transit service also become an eligible use of TSSA 5 funds and the Town Council approved transit service as an eligible use of TSSA 5 funds.

Town staff is recommending that the parcel charge for Fiscal Year 2020/2021 be maintained at those levels, and that the allowable uses of the parcel charge be identified as roadway and drainage maintenance and improvement; trail and trailhead development and construction within and/or serving the TSSA 5 service area, and transit service.

Zone 2 - There currently are no separate TSSA services funded or provided for road systems within this zone.

Zone 3 - This zone was approved by Nevada County Resolution 92-291 for purposes of snow removal and road maintenance on approximately 2.9 miles of newly constructed roadway within the Cambridge Estates Subdivision. This zone receives benefit from snow removal services performed in the subdivision on streets that have not yet been accepted into the Town maintained system to fund the snow removal expenses on those streets.

The TSSA fees in this area will be used to facilitate road maintenance as outlined in the Town's most current pavement management program, snow removal on private streets in Cambridge Estates, trail construction and property acquisition within, and in the vicinity of, the subdivision, and other projects which constitute road maintenance which directly benefit the subdivision as may be identified over time.

The recommended parcel charge would remain unchanged for Fiscal Year 20/21 and is as follows:

Parcel Charges Per Parcel	Snow Removal /Trail Construction / <u>Rd. Maint./Transit</u>	<u>Total</u>	<u>Revenue Projected</u>
Zone I - Glenshire / Devonshire			
Land Only (86 parcels est.)	\$ 23	\$ 23	\$ 1,978
Land/Improvements (1310 parcels est.)	\$115	\$115	<u>\$150,650</u>
			\$152,628
Zone 2 - The Meadows/Kent Drive			
Land Only (9 parcels est.)	\$0	\$0	\$ 0
Land/Improvements (60 parcels est.)	\$0	\$0	<u>\$ 0</u>
			\$ 0
Zone 3 - Cambridge Estates			
Land Only (71 parcels est.)	\$ 84	\$ 84	\$ 5,964
Land/Improvements (119 parcels est.)	\$176	\$176	<u>\$ 20,944</u>
			\$ 26,908
			<u>\$179,536</u>

TSSA-5 GLENSHIRE/DEVONSHIRE BUDGET		
	2019/2020	2020/2021
July 1 Balance	\$448,554	\$625,451
Enhanced Road Maintenance	\$0	\$0
Snow Removal (Cambridge Estates)	(-) \$7,447	(-) \$7,447
Emergency Evacuation Planning	\$0	(-) \$25,000
Truckee River Trail Phase 3	(-) \$2,000	\$0
Nevada County Administrative Charge/Audit Fees	(-) \$1,192	(-) \$1,200
Parcel Charges	\$179,536	\$179,536
Interest	\$8,000	\$9,382
Estimated June 30 Balance	\$625,451	\$780,722

Town Special Service Area 6 - Mart;s Valley Estates

This Service Area was formed by Nevada County Resolution 78-432 to provide snow removal services on 0.46 miles of former County Maintained Roadway.

It is recommended that the parcel charge be set at \$0 for the FY 2020/2021 fiscal year, for this TSSA area due to the fact that the general fund is now funding snow removal services on these streets.

Town Special Service Area 7 - Ponderosa Palms, Unit 4

This Service Area was formed by Nevada County Resolution 78-433 to provide snow removal on 0.60 miles of former County Maintained Roadway and is an average snow area.

It is recommended that the parcel charge be set at \$0 for the FY 2020/2021 fiscal year, for this TSSA area due to the fact that the general fund is now funding snow removal services on these streets.

Town Special Service Area 8 - Donner View

This Service Area was formed by Nevada County Resolution 79-449 pursuant to a request from the owners of Donner View Subdivision to provide snow removal on approximately 0.1 miles of former County maintained road. This is a high snow area.

It is recommended that the parcel charge be set at \$0 for this TSSA during the FY 2020/2021 fiscal year due to the fact that snow removal is now being funded through the general fund.

Town Special Service Area 9 - Donner £ (Ike We ,

This Service Area was fanned by Nevada County Resolution 92-234 for purposes of road maintenance and snow removal for approximate ly 1.53 miles of newly constructed roadway, and operation and maintena nce of drainage facilities to confoml to water quality discharge requireme nts. 1.41 miles of road are comple ted. This is a high snowfall area.

The former County Service Area and now Truckee Special Service Area has been established as three (3) zones of benefit as follows:

- Zone 1 - Wolfe Estates (FM 86-10) .69 miles
- Zone 2 - Creekside Woods (FM 86-07)
- Zone 3 - Dooner Lake Woods (FM 86-08) .72 miles

Within the Donner Lake Woods and Creekside Woods portion of the TSSA , it is recommended that the parcel charge be set at \$0 for the FY 2020/21 fiscal year due to the fact that snow removal is now being funded through the general fund. For the Wolfe Estates Portion of the TSSA, it is recommended that the parcel charge be set at \$0 for the FY 2020/2021 fiscal year, as the Town is no longer providing snow removal services in this area.

Do1111er Terrace PRD

This PRD was fanned by Nevada County Resolution 87-328 tlu·ough a petition of the property owners of the area to provide snow removal services for avalanche control on approximately 0.3 miles of roadway on South Shore Drive, a former County Maintained Roadway in the Truckee area.

It is recommended that the parcel charge be set at \$0 for this TSSA at·ea during the 2020/2021 fiscal year due to the fact that the general fund now funds snow removal services in this area

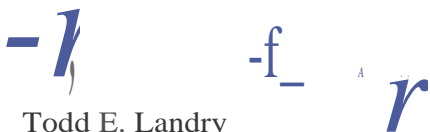
PrmN,er Woods PRD

This PRD was fonne<l by Nevada County Resolution 91-678 for purposes of road maintenance and snow removal on approximately 0.7 miles of newly constructed roadway. This is an average snow area.

A special tax election has approved special taxes as the primary funding authorization for services within the area. Since the Town is no longer providing snow removal services in this area, the recommended parcel charge for Fiscal Year 2020/2021 is \$0.

DATED: June 2, 2020

Respectfully submitted,



Todd E. Landry
Senior Civil Engineer

**Town of Truckee
California**

RESOLUTION 2020-39

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE
CONFIRMING PARCEL CHARGES AND DIRECTIONS TO NEVADA COUNTY
AUDITOR FOR COLLECTION OF PARCEL CHARGES OF TOWN SPECIAL
SERVICE AREAS 1,2,3,4,5,6,7,8,9, AND DONNER TERRACE AND PROSSER
WOODS PERMANENT ROAD DIVISIONS
(formerly County CSAs and PRDs)**

WHEREAS, upon its incorporation in March 23, 1993 the Town of Truckee contained wholly within its incorporated limits County Service Areas (CSAs 4, 5, 6, 8, 9, 10, 11, 19 and 35) and Donner Terrace and Prosser Woods Permanent Road Divisions (PRDs); and

WHEREAS, pursuant to Nevada County Local Agency Formation Commission (LAFCo) Resolution 92-06, Nevada County Board of Supervisors Resolution 92-483 and the passing of Measure H (November 3, 1992 General Election) by a 72.79% vote of the Truckee electorate, the CSA/PRO were dissolved effective June 30, 1993 and reorganized pursuant to Town of Truckee Ordinance 93-16 immediately on July 1, 1993 into respective Town Special Service Areas (TSSAs) and Permanent Road Divisions (PRDs) without change to boundaries or purpose; and

WHEREAS, the Town Council has requested a Town Attorney opinion concerning the compliance of these special assessments with regard to Proposition 218; and

WHEREAS, the Town Attorney has advised that these assessments are not subject to the provisions of Proposition 218 so long as they are not increased beyond the levels required to be imposed by the Local Agency Formation Commission during the incorporation process; and

WHEREAS, the Town has previously levied parcel charges most recently as Resolution 2019-16.

* * * * *

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF TRUCKEE, as follows:

1. As hereby confirmed and established by the Town of Truckee Resolutions 93-86, 94-37, 95-20, 96-28, 97-22, 98-22, 99-33, 00-33, 01-28, 02-27, 03-25, 04-17, 05-29, 06-26, 07-21, 08-31, 09-21, 10-14, 11-20, 12-20, 13-14, 14-26, 15-20, 16-23, 17-18, 18-26 and 19-16 that the parcel charges for the fiscal year 2020/21 shall be imposed and levied upon those parcels and in those amounts as set forth in Exhibit "B" attached hereto and incorporated herein.
2. It is hereby confirmed that the boundaries of all TSSAs and PRDs as set forth in Exhibits "A" and "B" are wholly within the incorporated limits of the Town of Truckee.

3. The Nevada County Auditor is directed to apply and input the same computer record for the 2020/21 tax roll collection for TSSAs and PRDs of the Town of Truckee as was applied for the 2019/20 tax roll collection for TSSAs and PRDs for the Town of Truckee, with modifications reflecting the attached exhibits and actual count of developed parcels.

4. The Town Manager is authorized and directed to take any action and to incur any cost necessary to further direct the Nevada County Auditor in properly and successfully placing the said 2020/21 parcel charges on the tax rolls for collection.

The foregoing Resolution was introduced at a Regular Meeting of the Town Council of the Town of Truckee, held on the 9th day of June, 2020, by Council Member _____ who moved adoption, which motion being duly seconded by Council Member _____ and upon roll call was adopted by the following vote:

AYES:

NOES:

ABSENT:

David Polivy, Mayor

ATTEST:

Judy Price, CMC, Town Clerk

Exhibit 'A'
TOWN OF TRUCKEE 2020/21
TAX AREA CODES BY
TOWN SPECIAL SERVICE AREAS

Lists indicate new Town Special Service Area (TSSA #) and the corresponding new Tax Area Codes.

			CSA 4 /	TSSA 1			
rTSSA#1	3-001						
			CSA 5 /	TSSA2			
TSSA#2	3-015						
			CSA 6 /	TSSA3			
TSSA#3	3-018						
			SA 5 /	rrssA 4			
TSSA#4	3-042						
			CSA 9 /	TSSA5			
rrssA#5 Zone I	3-008	3-038	3-055				
rrssA#5 one II	3-030	3-056	-057	3-058	3-59		
TSSA#5 one III	3-060						
			CSA10/	TSSA6			
TSSA#6	3-013						
			SA 11 /	rrssA I			
rTSSA#7	3-014						
			CSA19/	TSSAS			
TSSA#S	3-010						
			CSA 35 /	TSSA9			
TSSA#9 one 1	3-043						
TSSA#9 one II	NOT ACTIVE						
rTSSA#9 Zone III		3-041* Portion					

*PARCELS NOT INCLUDED IN TSSA #9 - Zone III

APN 17-080-19
APN 17-080-25
APN 17-117-14
APN 17-117-15
APN 17-120-53
APN 17-120-81
APN 17-120-82
APN 17-120-83
APN 17-120-84
APN 17-120-86
APN 17-120-88
APN 17-120-90
APN 17-120-92
APN 17-120-94

DONNER TERRACE PRD

No Tax Area Code for PRD.

APN 17-390-10
APN 17-390-11
APN 17-390-12
APN 17-390-13
APN 17-390-14
APN 17-390-15
APN 17-400-02
APN 17-400-03
APN 17-400-04
APN 17-400-05
APN 17-400-07
APN 17-400-11
APN 17-400-12
APN 17-400-13
APN 17-400-16
APN 17-400-17
APN 17-360-05

PROSER WOODS RD

___ _ _ _ _ No Tax Area Code for PRD.

APN 16-620-01	APN 16-620-02
APN 16-620-03	APN 16-620-04
APN 16-620-05	APN 16-620-06
APN 16-620-07	APN 16-620-08
APN 16-620-09	APN 16-620-10
APN 16-620-11	APN 16-620-12

EXHIBIT 'B'

2020-21 Parcel Charge

Town Special Service Area 1	(Tahoe Donner)	
Land Only		\$ 70.00
Land/Improvements		\$95.00
Land/Improvements - 3 Owner Timeshare		\$ 31.67
Town Special Service Area 2	(Olympic Heights)	
Land Only		\$ 0.00
Land/Improvements		\$ 0.00
Town Special Service Area 3	(Biltz Tract)	
Land Only		\$ 0.00
Land/Improvements		\$ 0.00
Town Special Service Area 4	(Portion of Biltz Tract)	
Land Only		\$ 0.00
Land/Improvements		\$ 0.00
Town Special Service Area 5	(Glenshire/Devonshire/The Meadows)	
(a) Zone 1 - Glenshire/Devonshire	Land Only	\$ 23.00
Land/Improvements		\$115.00
(b) Zone 2 -The Meadow/sKentDrive		
Land Only		\$ 0.00
Land/Improvements		\$ 0.00
(c) Zone 3 - Cambridge Estates		
Land Only		\$ 84.00
Land/Improvements		\$176.00
Town Special Service Area 6	(Martis Valley Estates)	
Land Only		\$ 0.00
Land/Improvements		\$ 0.00
Town Special Service Area 7	(Ponderosa Palisades, Unit4)	
Land Only		\$ 0.00
Land/Improvements		\$ 0.00
Town Special Service Area 8	(Donner View)	
Land Only		\$0.00
Land/Improvements		\$0.00
Town Special Service Area 9	(Donner Lake West)	
(a) Zone 1 Wolfe Estates		
Land Only		\$0.00
Land Improvements		\$0.00
(b) Zone 2 Creekside	Not Recorded	

(c) Zone 3 Donner Lake Woods	
Land Only	\$0.00
Land/Improvements	\$0.00
Donner Terrace PRD	
Land Only	\$0.00
Land/Improvements	\$0.00
Prosser Woods PRD	
Land Only	\$0.00
Land/Improvements	\$0.00